

FISCAL YEAR 2024

TRULY AGREED AND FINALLY PASSED
(AFTER VETO)

DEPARTMENT OF REVENUE

HOUSE BILL 4

Vetoed: Section 4.026 - \$370,902 for Office of Taxpayer Advocate

102nd General Assembly
First Regular Session

Prepared by Senate Appropriations Staff

DEPARTMENT OF REVENUE
Section 4.005 – Highway Collections

Book 1, Page 17

Description: The Highway Collections core is comprised of the highway funding appropriated to the Department pursuant to Constitutional Amendment 3 and the amount of the General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in statute. Constitutional Amendment 3 limits the amount of highway funding the Department of Revenue may spend to the cost collection up to but not exceeding 3% of the collection of a particular tax or fee collected.

Legal Basis: Section 32.028 RSMo, and Article IV, Sections 29, 30(a), 30(b), & 30(c) of MO Constitution

Funding Source: General Revenue (0101) and State Highways & Transportation Department Fund (0644)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reduction: (\$660,225) Other Funds E&E of one-time funding added in the FY 2023 budget for Temporary License Offices
Core reduction: (\$2,500) (GR \$2,250 and Other Funds \$250 E&E) of one-time funding added in the FY 2023 budget for the Operational Excellence Coordinator

GOVERNOR:

Same as Department – no additional core changes

HOUSE:

Same as Department – no additional core changes

SENATE:

Same as Department – no additional core changes

CONFERENCE:

Same as Department – no additional core changes

Committee Markup Annual

	HB 4 - REVENUE										Regular House Bills			
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005 HIGHWAY COLLECTIONS - 86110C														
CORE														
PERSONAL SERVICES	18,035,306	450.59	18,035,306	450.59	18,035,306	450.59	18,035,306	450.59	18,035,306	450.59	18,035,306	450.59	18,035,306	450.59
GENERAL REVENUE	8,233,554	201.60	8,233,554	201.60	8,233,554	201.60	8,233,554	201.60	8,233,554	201.60	8,233,554	201.60	8,233,554	201.60
OTHER FUNDS	9,801,752	248.99	9,801,752	248.99	9,801,752	248.99	9,801,752	248.99	9,801,752	248.99	9,801,752	248.99	9,801,752	248.99
EXPENSE & EQUIPMENT	10,515,185	0.00	9,852,460	0.00	9,852,460	0.00	9,852,460	0.00	9,852,460	0.00	9,852,460	0.00	9,852,460	0.00
GENERAL REVENUE	2,758,482	0.00	2,756,232	0.00	2,756,232	0.00	2,756,232	0.00	2,756,232	0.00	2,756,232	0.00	2,756,232	0.00
OTHER FUNDS	7,756,703	0.00	7,096,228	0.00	7,096,228	0.00	7,096,228	0.00	7,096,228	0.00	7,096,228	0.00	7,096,228	0.00
TOTAL	\$28,550,491	450.59	\$27,887,766	450.59	\$27,887,766	450.59	\$27,887,766	450.59	\$27,887,766	450.59	\$27,887,766	450.59	\$27,887,766	450.59

Postage Rate Increase - 1860006

EXPENSE & EQUIPMENT	0	0.00	159,174	0.00	159,174	0.00	159,174	0.00	159,174	0.00	159,174	0.00	159,174	0.00
OTHER FUNDS	0	0.00	159,174	0.00	159,174	0.00	159,174	0.00	159,174	0.00	159,174	0.00	159,174	0.00
TOTAL	\$0	0.00	\$159,174	0.00	\$159,174	0.00	\$159,174	0.00	\$159,174	0.00	\$159,174	0.00	\$159,174	0.00

The Department of Revenue's postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. Effective July 10, 2022, the United States Postal Service increased mailing rates for letters an average of 7.5 percent, postcards 10 percent, and certified mail 6.5 percent. The Department is asking for additional monies to cover the Department's mailings.

Motor Vehicle Inventory Price - 1860012

EXPENSE & EQUIPMENT	0	0.00	539,585	0.00	539,585	0.00	539,585	0.00	539,585	0.00	539,585	0.00	539,585	0.00
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Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE												Regular House Bills	
	FY 2023		FY 2024		GOV AS		HOUSE		SENATE		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005														
HIGHWAY COLLECTIONS - 86110C														
Motor Vehicle Inventory Price - 1860012														
EXPENSE & EQUIPMENT	0	0.00	539,585	0.00	539,585	0.00	539,585	0.00	539,585	0.00	539,585	0.00	539,585	0.00
OTHER FUNDS	0	0.00	539,585	0.00	539,585	0.00	539,585	0.00	539,585	0.00	539,585	0.00	539,585	0.00
TOTAL	\$0	0.00	\$539,585	0.00	\$539,585	0.00	\$539,585	0.00	\$539,585	0.00	\$539,585	0.00	\$539,585	0.00
Missouri Vocational Enterprises (MVE) produce vehicle tabs, decals, and disabled placards for the Department of Revenue. Due to increased raw material prices, the Department's cost for tabs, decals, sheets, and placards increased effected October 15, 2022. The Department is requesting additional monies to cover this increase.														

SAVE Program Rate Increase - 1860010														
EXPENSE & EQUIPMENT	0	0.00	71,322	0.00	71,322	0.00	71,322	0.00	71,322	0.00	71,322	0.00	71,322	0.00
GENERAL REVENUE	0	0.00	71,322	0.00	71,322	0.00	71,322	0.00	71,322	0.00	71,322	0.00	71,322	0.00
TOTAL	\$0	0.00	\$71,322	0.00	\$71,322	0.00	\$71,322	0.00	\$71,322	0.00	\$71,322	0.00	\$71,322	0.00
The Systematic Alien Verification for Entitlements (SAVE) Program is an inter-governmental informational sharing initiative designed to aid licensing bureaus in verifying a driver license applicant's immigration status for lawful presence. Section 302.171 RSMo, requires that the director shall verify that an application for a driver's license is lawfully present in the United States before accepting the application. The electronic verification of lawful status is also mandated per the provisions of the REAL ID Act of 2005 to maintain a compliant REAL ID document issuance program pursuant to 302.170 RSMo. The United States Department of Homeland Security has provided notification of a rate increase from \$.50 to \$1.00, effective October 1, 2023, with incremental increases to be applied in the subsequent 4 fiscal years until the full increased fee of \$3.10 per inquiry is met.														

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	1,586,083	0.00	1,586,083	0.00	1,586,083	0.00	1,586,083	0.00	1,586,083	0.00
GENERAL REVENUE	0	0.00	0	0.00	725,957	0.00	725,957	0.00	725,957	0.00	725,957	0.00	725,957	0.00

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005														
HIGHWAY COLLECTIONS - 86110C														
Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	1,586,083	0.00	1,586,083	0.00	1,586,083	0.00	1,586,083	0.00	1,586,083	0.00
OTHER FUNDS	0	0.00	0	0.00	860,126	0.00	860,126	0.00	860,126	0.00	860,126	0.00	860,126	0.00
TOTAL	\$0	0.00	\$0	0.00	\$1,586,083	0.00	\$1,586,083	0.00	\$1,586,083	0.00	\$1,586,083	0.00	\$1,586,083	0.00

Mileage Increase - 0000014														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	822	0.00	822	0.00	822	0.00	822	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	19	0.00	19	0.00	19	0.00	19	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	803	0.00	803	0.00	803	0.00	803	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$822	0.00	\$822	0.00	\$822	0.00	\$822	0.00

Lincoln County Fee Office - 1860030														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	200,000	0.00	200,000	0.00	200,000	0.00

DEPARTMENT OF REVENUE
Section 4.005 cont. – Vehicle and Driver Licensing System

Book 1, Page 40

Description: The Department of Revenue has been researching and evaluating the various options for moving forward with a new Motor Vehicle and Driver Licensing System. This would allow them to move forward with staff to pursue the project.

Legal Basis: Missouri Revised Statue Chapters 302 and 303

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005														
HWY COLL MV/DL SYSTEM - 86104C														
CORE														
PERSONAL SERVICES	817,887	18.00	817,887	18.00	817,887	18.00	817,887	18.00	817,887	18.00	817,887	18.00	817,887	18.00
GENERAL REVENUE	204,128	3.00	204,128	3.00	204,128	3.00	204,128	3.00	204,128	3.00	204,128	3.00	204,128	3.00
OTHER FUNDS	613,759	15.00	613,759	15.00	613,759	15.00	613,759	15.00	613,759	15.00	613,759	15.00	613,759	15.00
TOTAL	\$817,887	18.00	\$817,887	18.00	\$817,887	18.00	\$817,887	18.00	\$817,887	18.00	\$817,887	18.00	\$817,887	18.00
Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	71,156	0.00	71,156	0.00	71,156	0.00	71,156	0.00	71,156	0.00
GENERAL REVENUE	0	0.00	0	0.00	17,759	0.00	17,759	0.00	17,759	0.00	17,759	0.00	17,759	0.00
OTHER FUNDS	0	0.00	0	0.00	53,397	0.00	53,397	0.00	53,397	0.00	53,397	0.00	53,397	0.00
TOTAL	\$0	0.00	\$0	0.00	\$71,156	0.00	\$71,156	0.00	\$71,156	0.00	\$71,156	0.00	\$71,156	0.00
TOTAL - HWY COLL MV/DL SYSTEM	\$817,887	18.00	\$817,887	18.00	\$889,043	18.00	\$889,043	18.00	\$889,043	18.00	\$889,043	18.00	\$889,043	18.00

DEPARTMENT OF REVENUE
Solar Energy Sales Tax Exemption

Book 1, Page 118

Description: SB745 (2022) modified the “sales at retail” definition in Chapter 144, RSMo, by adding solar photovoltaic energy systems and all components to make such system exempt from sales tax if the system is purchased or constructed and is sold or leased to an end user or is used to produce, collect and transmit electricity for resale or retail sale. This funding would support one full-time employee to process the Solar Energy Sales Tax Exempt claims.

Legal Basis: Section 144.030, RSMo

Funding Source: General Revenue (0101)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

New Decision Item: \$69,755 (GR \$59,396 PS and \$10,359 E&E) and 1.00 GR FTE

GOVERNOR:

Did not recommend.

HOUSE:

Did not recommend.

SENATE:

Did not recommend.

CONFERENCE:

Did not recommend.

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.006														
DOR PS - 86114C														
Solar Energy Sales Tax Exempt - 1860009														
PERSONAL SERVICES	0	0.00	59,396	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	59,396	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$59,396	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
SB745 passed by the 2022 legislative session modified the "sales at retail" definition in Chapter 144, RSMo. Effective August 28, 2022, it adds solar photovoltaic energy systems and all components to make such system to the list of items that are exempt from sales tax. Sales tax is only exempt if the system is purchased or constructed and is sold or leased to an end user or is used to produce, collect, and transmit electricity for resale or retail sale. An individual purchasing solar panels themselves to install on their home is not eligible for this exemption. The Department is requesting monies to be able hire one full-time employee to process the Solar Energy Sales Tax Exempt claims.														
TOTAL - DOR PS	\$0	0.00	\$59,396	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DEPARTMENT OF REVENUE
Section 4.010 – Taxation Division

Book 1, Page 46

Description: The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services. The division requests continued core funding to effectively and efficiently administer and enforce Missouri laws. The core includes an appropriation for organization dues to the Multistate Tax Commission of \$218,373. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits. Additional divisional costs are included in the Highway Collections budget unit.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (0101), Health Initiatives Fund (0275), Petroleum Storage Tank (0585), Conservation Commission (0609), & Petroleum Inspection Fund (0662)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reduction: (\$6,570,275) GR E&E reduction of one-time funding added in the FY 2023 budget for equipment and system maintenance

GOVERNOR:

Same as Department – no additional core changes

HOUSE:

Core reduction: (\$225,000) GR PS

SENATE:

Core restoration: \$225,000 GR PS – reversed House change

CONFERENCE:

Same as Senate – no additional core changes

Committee Markup Annual

	HB 4 - REVENUE										Regular House Bills			
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010														
TAXATION DIVISION - 86115C														
CORE														
PERSONAL SERVICES	23,364,257	514.00	23,364,257	514.00	23,364,257	514.00	23,139,257	514.00	23,364,257	514.00	23,364,257	514.00	23,364,257	514.00
GENERAL REVENUE	22,507,536	489.58	22,507,536	489.58	22,507,536	489.58	22,282,536	489.58	22,507,536	489.58	22,507,536	489.58	22,507,536	489.58
OTHER FUNDS	856,721	24.42	856,721	24.42	856,721	24.42	856,721	24.42	856,721	24.42	856,721	24.42	856,721	24.42
EXPENSE & EQUIPMENT	8,829,007	0.00	2,258,732	0.00	2,258,732	0.00	2,258,732	0.00	2,258,732	0.00	2,258,732	0.00	2,258,732	0.00
GENERAL REVENUE	8,812,678	0.00	2,242,403	0.00	2,242,403	0.00	2,242,403	0.00	2,242,403	0.00	2,242,403	0.00	2,242,403	0.00
OTHER FUNDS	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00
TOTAL	\$32,193,264	514.00	\$25,622,989	514.00	\$25,622,989	514.00	\$25,397,989	514.00	\$25,622,989	514.00	\$25,622,989	514.00	\$25,622,989	514.00

Solar Energy Sales Tax Exempt - 1860009

EXPENSE & EQUIPMENT	0	0.00	10,359	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	10,359	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$10,359	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

SB745 passed by the 2022 legislative session modified the "sales at retail" definition in Chapter 144, RSMo. Effective August 28, 2022, it adds solar photovoltaic energy systems and all components to make such system to the list of items that are exempt from sales tax. Sales tax is only exempt if the system is purchased or constructed and is sold or leased to an end user or is used to produce, collect, and transmit electricity for resale or retail sale. An individual purchasing solar panels themselves to install on their home is not eligible for this exemption. The Department is requesting monies to be able hire one full-time employee to process the Solar Energy Sales Tax Exempt claims.

Pay Plan - 0000012

PERSONAL SERVICES	0	0.00	0	0.00	2,032,689	0.00	2,032,689	0.00	2,032,689	0.00	2,032,689	0.00	2,032,689	0.00
GENERAL REVENUE	0	0.00	0	0.00	1,958,155	0.00	1,958,155	0.00	1,958,155	0.00	1,958,155	0.00	1,958,155	0.00

Committee Markup Annual

HB 4 - REVENUE

Regular House Bills

	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010														
TAXATION DIVISION - 86115C														
Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	2,032,689	0.00	2,032,689	0.00	2,032,689	0.00	2,032,689	0.00	2,032,689	0.00
OTHER FUNDS	0	0.00	0	0.00	74,534	0.00	74,534	0.00	74,534	0.00	74,534	0.00	74,534	0.00
TOTAL	\$0	0.00	\$0	0.00	\$2,032,689	0.00	\$2,032,689	0.00	\$2,032,689	0.00	\$2,032,689	0.00	\$2,032,689	0.00

Mileage Increase - 0000014														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	362	0.00	362	0.00	362	0.00	362	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	362	0.00	362	0.00	362	0.00	362	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$362	0.00	\$362	0.00	\$362	0.00	\$362	0.00

TOTAL - TAXATION DIVISION	\$32,193,264	514.00	\$25,633,348	514.00	\$27,655,678	514.00	\$27,431,040	514.00	\$27,656,040	514.00	\$27,656,040	514.00	\$27,656,040	514.00
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DEPARTMENT OF REVENUE
Section 4.010 cont. – Integrated Tax System

Book 1, Page 101

Description: DOR awarded a contract in February 2012 for implementation of an integrated tax collection system. The Department collects approximately \$11 billion in GR and \$1 billion in highway related revenue annually through the integrated tax system. The final release was deployed on August 8, 2020.

The Integrated Tax System enables the Missouri Department of Revenue to collect the following tax types: Tire and Battery, Sales, Use, Employer Withholding, Individual Income (including Property Tax Credits) and Corporate Income. These tax types comprise the majority of the state's collections for general revenue. In addition, the system allows businesses to register for sales and use tax collection and generates the necessary licenses and documents that businesses need to operate retail businesses in Missouri. Administrative functions include maintaining all financial and administrative activities for each taxpayer, generating notices, collections functions and creating the files needed to generate sales and use tax distributions to all local political subdivisions that have enacted a sales or use tax.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

No core changes

CONFERENCE:

No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010														
INTEGRATED TAX SYSTEM - 86116C														
CORE														
EXPENSE & EQUIPMENT	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00
GENERAL REVENUE	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
OTHER FUNDS	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00
TOTAL	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00
TOTAL - INTEGRATED TAX SYSTEM	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00

DEPARTMENT OF REVENUE
Section 4.015 – Motor Vehicle and Driver Licensing Division

Book 1, Page 124

Description: This section provides for issuing motor vehicle titles, registering vehicles, suspending & revoking driver licenses, maintaining records of traffic violations, maintaining DWI records, and overseeing the 175 contract agent license offices.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (0101), Motor Vehicle Commission Fund (0588), Specialty Plate Fund (0775), & Federal Fund (0132)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE										Regular House Bills			
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.015														
MOTOR VEH & DRIVER LICENSING - 86120C														
CORE														
PERSONAL SERVICES	720,366	32.05	720,366	32.05	720,366	32.05	720,366	32.05	720,366	32.05	720,366	32.05	720,366	32.05
GENERAL REVENUE	464,012	22.05	464,012	22.05	464,012	22.05	464,012	22.05	464,012	22.05	464,012	22.05	464,012	22.05
FEDERAL FUNDS	3,155	0.00	3,155	0.00	3,155	0.00	3,155	0.00	3,155	0.00	3,155	0.00	3,155	0.00
OTHER FUNDS	253,199	10.00	253,199	10.00	253,199	10.00	253,199	10.00	253,199	10.00	253,199	10.00	253,199	10.00
EXPENSE & EQUIPMENT	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00
GENERAL REVENUE	380,232	0.00	380,232	0.00	380,232	0.00	380,232	0.00	380,232	0.00	380,232	0.00	380,232	0.00
FEDERAL FUNDS	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00
OTHER FUNDS	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00
TOTAL	\$1,517,167	32.05	\$1,517,167	32.05	\$1,517,167	32.05	\$1,517,167	32.05	\$1,517,167	32.05	\$1,517,167	32.05	\$1,517,167	32.05

Customer Service Queue System - 1860005

EXPENSE & EQUIPMENT	0	0.00	2,500,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	2,500,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$2,500,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

The MVDL Division requests funding for a Customer Service Queue system for each of the 173 current contract license offices located throughout the State and DOR Central license offices. This queue system would include the ahrdware for each office for customer check-in, a digital display for customers waiting to see where they are in line, and a performance management software that will track in real-time, the number of customers served, the type of transactions, and the customer wait time. The software should offer data analytics to assist in management decisions such as staffing for peak customer wait times, dates, etc.

Pay Plan - 0000012

PERSONAL SERVICES	0	0.00	0	0.00	62,672	0.00	62,672	0.00	62,672	0.00	62,672	0.00	62,672	0.00
GENERAL REVENUE	0	0.00	0	0.00	40,369	0.00	40,369	0.00	40,369	0.00	40,369	0.00	40,369	0.00
FEDERAL FUNDS	0	0.00	0	0.00	274	0.00	274	0.00	274	0.00	274	0.00	274	0.00

Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE												Regular House Bills	
	FY 2023		FY 2024		GOV AS		HOUSE		SENATE		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.015														
MOTOR VEH & DRIVER LICENSING - 86120C														
Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	62,672	0.00	62,672	0.00	62,672	0.00	62,672	0.00	62,672	0.00
OTHER FUNDS	0	0.00	0	0.00	22,029	0.00	22,029	0.00	22,029	0.00	22,029	0.00	22,029	0.00
TOTAL	\$0	0.00	\$0	0.00	\$62,672	0.00	\$62,672	0.00	\$62,672	0.00	\$62,672	0.00	\$62,672	0.00

DEPARTMENT OF REVENUE
Section 4.020 – General Counsel’s Office

Book 1, Page 153

Description: This section provides legal counsel and representation to the Director of Revenue and the divisions. It is responsible for investigating complaints alleging criminal violations of Missouri’s motor vehicle, driver, and taxation laws and performing audits of contracted license offices and department operations.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (0101), Motor Vehicle Commission Fund (0588), Tobacco Control Special Fund (0984), & Federal Fund (0132)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reduction: (\$10,964) GR E&E of one-time funding added in the FY 2023 budget for start-up equipment for new Auditors

GOVERNOR:

Same as Department – no additional core changes

HOUSE:

Same as Department – no additional core changes

SENATE:

Same as Department – no additional core changes

CONFERENCE:

Same as Department – no additional core changes

Committee Markup Annual

	HB 4 - REVENUE										Regular House Bills			
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020														
GENERAL COUNSELS OFFICE - 86130C														
CORE														
PERSONAL SERVICES	3,109,608	62.80	3,109,608	62.80	3,109,608	62.80	3,109,608	62.80	3,109,608	62.80	3,109,608	62.80	3,109,608	62.80
GENERAL REVENUE	2,319,896	49.30	2,319,896	49.30	2,319,896	49.30	2,319,896	49.30	2,319,896	49.30	2,319,896	49.30	2,319,896	49.30
FEDERAL FUNDS	242,526	3.00	242,526	3.00	242,526	3.00	242,526	3.00	242,526	3.00	242,526	3.00	242,526	3.00
OTHER FUNDS	547,186	10.50	547,186	10.50	547,186	10.50	547,186	10.50	547,186	10.50	547,186	10.50	547,186	10.50
EXPENSE & EQUIPMENT	395,372	0.00	384,408	0.00	384,408	0.00	384,408	0.00	384,408	0.00	384,408	0.00	384,408	0.00
GENERAL REVENUE	152,504	0.00	141,540	0.00	141,540	0.00	141,540	0.00	141,540	0.00	141,540	0.00	141,540	0.00
FEDERAL FUNDS	211,427	0.00	211,427	0.00	211,427	0.00	211,427	0.00	211,427	0.00	211,427	0.00	211,427	0.00
OTHER FUNDS	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00
TOTAL	\$3,504,980	62.80	\$3,494,016	62.80	\$3,494,016	62.80	\$3,494,016	62.80	\$3,494,016	62.80	\$3,494,016	62.80	\$3,494,016	62.80

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	270,534	0.00	270,534	0.00	270,534	0.00	270,534	0.00	270,534	0.00
GENERAL REVENUE	0	0.00	0	0.00	201,830	0.00	201,830	0.00	201,830	0.00	201,830	0.00	201,830	0.00
FEDERAL FUNDS	0	0.00	0	0.00	21,100	0.00	21,100	0.00	21,100	0.00	21,100	0.00	21,100	0.00
OTHER FUNDS	0	0.00	0	0.00	47,604	0.00	47,604	0.00	47,604	0.00	47,604	0.00	47,604	0.00
TOTAL	\$0	0.00	\$0	0.00	\$270,534	0.00	\$270,534	0.00	\$270,534	0.00	\$270,534	0.00	\$270,534	0.00

Mileage Increase - 0000014														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	262	0.00	262	0.00	262	0.00	262	0.00

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020														
GENERAL COUNSELS OFFICE - 86130C														
Mileage Increase - 0000014														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	262	0.00	262	0.00	262	0.00	262	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	102	0.00	102	0.00	102	0.00	102	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	160	0.00	160	0.00	160	0.00	160	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$262	0.00	\$262	0.00	\$262	0.00	\$262	0.00
TOTAL - GENERAL COUNSELS OFFICE	\$3,504,980	62.80	\$3,494,016	62.80	\$3,764,550	62.80	\$3,764,812	62.80	\$3,764,812	62.80	\$3,764,812	62.80	\$3,764,812	62.80

DEPARTMENT OF REVENUE
Section 4.025 – Administration Division

Book 1, Pages 178

Description: The Admin Division performs support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other government agencies in the areas of finance, accounting, depositing and cashiering of state and non-state revenues and investing and collateralizing non-state revenue collections.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (0101), Child Support Enforcement Fund (0169), & Federal Fund (0132)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE										Regular House Bills			
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025														
ADMINISTRATION DIVISION - 86135C														
CORE														
PERSONAL SERVICES	1,615,453	41.11	1,615,453	41.11	1,615,453	41.11	1,615,453	41.11	1,615,453	41.11	1,615,453	41.11	1,615,453	41.11
GENERAL REVENUE	1,520,611	38.49	1,520,611	38.49	1,520,611	38.49	1,520,611	38.49	1,520,611	38.49	1,520,611	38.49	1,520,611	38.49
FEDERAL FUNDS	64,313	1.74	64,313	1.74	64,313	1.74	64,313	1.74	64,313	1.74	64,313	1.74	64,313	1.74
OTHER FUNDS	30,529	0.88	30,529	0.88	30,529	0.88	30,529	0.88	30,529	0.88	30,529	0.88	30,529	0.88
EXPENSE & EQUIPMENT	5,251,931	0.00	5,251,931	0.00	5,251,931	0.00	5,251,931	0.00	5,251,931	0.00	5,251,931	0.00	5,251,931	0.00
GENERAL REVENUE	319,025	0.00	319,025	0.00	319,025	0.00	319,025	0.00	319,025	0.00	319,025	0.00	319,025	0.00
FEDERAL FUNDS	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00
OTHER FUNDS	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00
TOTAL	\$6,867,384	41.11	\$6,867,384	41.11	\$6,867,384	41.11	\$6,867,384	41.11	\$6,867,384	41.11	\$6,867,384	41.11	\$6,867,384	41.11

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	151,886	0.00	151,886	0.00	151,886	0.00	151,886	0.00	151,886	0.00
GENERAL REVENUE	0	0.00	0	0.00	143,634	0.00	143,634	0.00	143,634	0.00	143,634	0.00	143,634	0.00
FEDERAL FUNDS	0	0.00	0	0.00	5,596	0.00	5,596	0.00	5,596	0.00	5,596	0.00	5,596	0.00
OTHER FUNDS	0	0.00	0	0.00	2,656	0.00	2,656	0.00	2,656	0.00	2,656	0.00	2,656	0.00
TOTAL	\$0	0.00	\$0	0.00	\$151,886	0.00	\$151,886	0.00	\$151,886	0.00	\$151,886	0.00	\$151,886	0.00

Mileage Increase - 0000014														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	190	0.00	190	0.00	190	0.00	190	0.00

DEPARTMENT OF REVENUE
Section 4.025 cont. – Postage

Book 1, Page 190

Description: This section provides funding for all department mailings. The Department mails tax forms, collection and enforcement notices, drivers, license renewal and other notices, motor vehicle and marine renewal notices and titles and other certified mail.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (0101), Health Initiatives Fund (0275), Motor Vehicle Commission Fund (0588), & Conservation Commission Fund (0609)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

No core changes

CONFERENCE:

No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025														
POSTAGE - 86150C														
CORE														
EXPENSE & EQUIPMENT	3,284,316	0.00	3,284,316	0.00	3,284,316	0.00	3,284,316	0.00	3,284,316	0.00	3,284,316	0.00	3,284,316	0.00
GENERAL REVENUE	3,233,571	0.00	3,233,571	0.00	3,233,571	0.00	3,233,571	0.00	3,233,571	0.00	3,233,571	0.00	3,233,571	0.00
OTHER FUNDS	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00
TOTAL	\$3,284,316	0.00	\$3,284,316	0.00	\$3,284,316	0.00	\$3,284,316	0.00	\$3,284,316	0.00	\$3,284,316	0.00	\$3,284,316	0.00

Postage Rate Increase - 1860006

EXPENSE & EQUIPMENT	0	0.00	295,612	0.00	295,612	0.00	295,612	0.00	295,612	0.00	295,612	0.00	295,612	0.00
GENERAL REVENUE	0	0.00	295,612	0.00	295,612	0.00	295,612	0.00	295,612	0.00	295,612	0.00	295,612	0.00
TOTAL	\$0	0.00	\$295,612	0.00	\$295,612	0.00	\$295,612	0.00	\$295,612	0.00	\$295,612	0.00	\$295,612	0.00

The Department of Revenue's postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. Effective July 10, 2022, the United States Postal Service increased mailing rates for letters an average of 7.5 percent, postcards 10 percent, and certified mail 6.5 percent. The Department is asking for additional monies to cover the Department's mailings.

TOTAL - POSTAGE	\$3,284,316	0.00	\$3,579,928	0.00	\$3,579,928	0.00	\$3,579,928	0.00	\$3,579,928	0.00	\$3,579,928	0.00	\$3,579,928	0.00
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DEPARTMENT OF REVENUE
Section 4.026 – Office of Taxpayer Advocate

Description: This section provides funding for the Office of Taxpayer Advocate pursuant to Section 37.650, RSMo.
Legal Basis: Section 37.650 RSMo.
Funding Source: General Revenue (0101)
FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

New section recommended by the House.

GOVERNOR:

New section recommended by the House.

HOUSE:

New Decision Item: \$370,902 (GR \$309,818 PS and \$61,084 E&E) and 4.00 GR FTE

SENATE:

Did not recommend.

CONFERENCE:

New Decision Item: \$370,902 (GR \$309,818 PS and \$61,084 E&E) and 4.00 GR FTE

Same as House – no additional changes

GOVERNOR VETO:

Vetoed: (\$370,902) (GR \$309,818 PS and \$61,084 E&E) and (4.00) GR FTE

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.026														
OFFICE OF TAXPAYER ADVOCATE - 86145C														
OFFICE OF TAXPAYER ADVOCATE - 1860028														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	309,818	4.00	0	0.00	309,818	4.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	309,818	4.00	0	0.00	309,818	4.00	0	0.00
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	61,124	0.00	0	0.00	61,084	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	61,124	0.00	0	0.00	61,084	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$370,942	4.00	\$0	0.00	\$370,902	4.00	\$0	0.00
Funding of the Office of the Taxpayer Advocate which was established under Section 37.650, RSMo. Comprised of 4 FTE, \$309,818 PS, and 61,084 E&E (\$9,448 in one-time).														

TOTAL - OFFICE OF TAXPAYER ADVOCATE	\$0	0.00	\$0	0.00	\$0	0.00	\$370,942	4.00	\$0	0.00	\$370,902	4.00	\$0	0.00
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DEPARTMENT OF REVENUE
Section 4.030 – Rolling Stock Tax Credit

Book 1, Page 201

<p>Description: Appropriations authority for tax credit redemptions for Rolling Stock.</p> <p>Legal Basis: Sections 137.1018, 135.305, and 137.710, RSMo.</p> <p>Funding Source: General Revenue (0101)</p> <p>FY 2023 GR W/H: \$0</p>
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CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023		FY 2024		GOV AS		HOUSE		SENATE		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.030														
APPROPRIATED TAX CREDITS - 87021C														
CORE														
PROGRAM-SPECIFIC	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GENERAL REVENUE	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
TOTAL - APPROPRIATED TAX CREDITS	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00

DEPARTMENT OF REVENUE
Section 4.035 – Port Authority AIM Zone Funding Authority

Book 1, Page 206

Description: This would provide appropriation authority for funds collected in the Port Authority Advanced Industrial Manufacturing Zone Fund (0583) pursuant to SB861 (2016). SB861 creates the Advanced Industrial Manufacturing Zones Act. Port authorities located in Missouri are authorized to establish an advanced industrial manufacturing ("AIM") zone, which is an area that is being developed or redeveloped for any purpose so long as any infrastructure and building built or improved is in the development area. A zone may include any portion of the area located in the authority's jurisdiction, and its boundaries must be determined by the authority. More than one zone may exist within the authority's jurisdiction.

Legal Basis: Section 68.075 RSMo.

Funding Source: Port Authority AIM Zone Fund (0583)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills			
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.035														
PORT AIM ZONES - 86160C														
CORE														
PROGRAM-SPECIFIC	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00
OTHER FUNDS	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00

AIM Zone Increase - 1860001

PROGRAM-SPECIFIC	0	0.00	1,649,065	0.00	1,591,155	0.00	1,591,155	0.00	1,591,155	0.00	1,591,155	0.00	1,591,155	0.00
OTHER FUNDS	0	0.00	1,649,065	0.00	1,591,155	0.00	1,591,155	0.00	1,591,155	0.00	1,591,155	0.00	1,591,155	0.00
TOTAL	\$0	0.00	\$1,649,065	0.00	\$1,591,155	0.00	\$1,591,155	0.00	\$1,591,155	0.00	\$1,591,155	0.00	\$1,591,155	0.00

Chapter 68, RSMo, requires the Department of Revenue to deposit fifty percent of the state tax withholdings on new jobs within an Advanced Industrial Manufacturing (AIM) Zone after the development or redevelopment has commenced, into the Port Authority AIM Zone Fund. The Department then, upon request of the Port Authority, distributes funds to the Port Authority for the purpose of continuing to expand, develop, and redevelop the AIM Zone. The Department is asking for additional appropriations to distribute funds to the Port Authority.

TOTAL - PORT AIM ZONES	\$500,000	0.00	\$2,149,065	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00
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DEPARTMENT OF REVENUE
Section 4.035 cont. – TIME Zone Appropriation Fund

Book 1, Page 217

Description: Chapter 620, RSMo, requires the Department to deposit twenty-five percent of the state tax withholdings on new jobs within a Targeted Industrial Manufacturing Enhancement (TIME) Zone for distribution to the zone board for the purpose of completing infrastructure projects to promote the economic development of the region.

Legal Basis: Section 620.2250 RSMo.

Funding Source: TIME Zone Fund (0604)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

New Decision Item: \$5,000,000 Other Funds PSD

GOVERNOR:

New Decision Item: \$1,000,000 Other Funds PSD

HOUSE:

Same as Governor – no additional changes

SENATE:

Same as Governor – no additional changes

CONFERENCE:

Same as Governor – no additional changes

Committee Markup Annual

	HB 4 - REVENUE										Regular House Bills			
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.035														
TIME ZONE DISTRIBUTIONS - 86165C														
TIME Zone Appropriation Fund - 1860008														
PROGRAM-SPECIFIC	0	0.00	5,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
OTHER FUNDS	0	0.00	5,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL	\$0	0.00	\$5,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00

Chapter 620, RSMo, requires the Department of Revenue to deposit twenty-five percent of the state tax withholdings on new jobs within a Targeted Industrial Manufacturing Enhancement (TIME) Zone for distribution to the zone board for the purpose of completing infrastructure projects to promote the economic development of the region. The Department, by statute, is allowed to appropriate an amount of \$5,000,000 within a fiscal year.

TOTAL - TIME ZONE DISTRIBUTIONS	\$0	0.00	\$5,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00
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DEPARTMENT OF REVENUE
Section 4.040 – Prosecuting Attorneys/Collections Agencies Fees

Book 1, Page 224

Description: This section provides for the payment of contingency fees to private collection agencies or local prosecutors who collect delinquent state tax accounts on behalf of the Department. Prosecuting attorneys will receive payment of 20% of the delinquency collected.

Legal Basis: Sections 140.850 and 136.150, RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.040														
PROSEC ATTYS-COLL AGENCY FEES - 87060C														
CORE														
EXPENSE & EQUIPMENT	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00
GENERAL REVENUE	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00
PROGRAM-SPECIFIC	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GENERAL REVENUE	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00
TOTAL - PROSEC ATTYS-COLL AGENCY FEE	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00

DEPARTMENT OF REVENUE
Section 4.045 – County Lien Filing Fees

Book 1, Page 229

Description: This section provides for payment of county fees to file liens, lien notices and lien releases on property owned by delinquent taxpayers. Per Section 144.380.4 RSMO, the Department will pay the county recorder of deeds \$3 to file a lien and \$1.50 when the Department requests to release the lien.

Legal Basis: Sections 144.380 and 143.902, RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

DEPARTMENT OF REVENUE
Section 4.050 – Motor Fuel Tax Fund Distribution to Counties and Cities

Book 1, Page 234

Description: Article IV. Section 30(a) of the Missouri Constitution stipulates that 10% of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15% of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state.

Legal Basis: Article IV, Section 30(a) of MO Constitution

Funding Source: Motor Fuel Tax Fund (0673)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.050														
MOTOR FUEL TAX DISTRIBUTION - 87030C														
CORE														
PROGRAM-SPECIFIC	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00
OTHER FUNDS	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00	244,208,290	0.00
TOTAL	\$244,208,290	0.00	\$244,208,290	0.00	\$244,208,290	0.00	\$244,208,290	0.00	\$244,208,290	0.00	\$244,208,290	0.00	\$244,208,290	0.00

Motor Fuel Distribution - 1860003

PROGRAM-SPECIFIC	0	0.00	60,791,710	0.00	60,791,710	0.00	60,791,710	0.00	60,791,710	0.00	60,791,710	0.00	60,791,710	0.00
OTHER FUNDS	0	0.00	60,791,710	0.00	60,791,710	0.00	60,791,710	0.00	60,791,710	0.00	60,791,710	0.00	60,791,710	0.00
TOTAL	\$0	0.00	\$60,791,710	0.00	\$60,791,710	0.00	\$60,791,710	0.00	\$60,791,710	0.00	\$60,791,710	0.00	\$60,791,710	0.00

Chapter 142, RSMo, requires the Department of Revenue to collect and distribute motor fuel taxes collected each month. SB 262, passed during the 2021 General Assembly, authorizes a motor fuel tax increase. The tax rate increased to 19.5 cents per gallon on October 1, 2021 and 22 cents per gallon on July 1, 2022. The rate will increase to 24.5 cents per gallon on July 1, 2023; 27 cents per gallon on July 1, 2024, and 29.5 cents per gallon on July 1, 2025. The department is requesting additional monies to be able to distribute to the cities and counties of Missouri.

TOTAL - MOTOR FUEL TAX DISTRIBUTION	\$244,208,290	0.00	\$305,000,000	0.00	\$305,000,000	0.00	\$305,000,000	0.00	\$305,000,000	0.00	\$305,000,000	0.00	\$305,000,000	0.00
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DEPARTMENT OF REVENUE
Section 4.055 – Emblem Use Fee Distribution

Book 1, Page 245

Description: Individuals requesting a specialty license plate make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. This section allows the Department to remit the contribution fees defined by statute.

Legal Basis: Various RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills			
	FY 2023		FY 2024		GOV AS		HOUSE		SENATE		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.055														
EMBLEM USE FEE DISTRIBUTION - 87032C														
CORE														
PROGRAM-SPECIFIC	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00
GENERAL REVENUE	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00
TOTAL	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00
TOTAL - EMBLEM USE FEE DISTRIBUTION	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00

DEPARTMENT OF REVENUE
Section 4.060 – Refunds from General Revenue

Book 1, Page 250

Description: This section allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue Refunds.

Legal Basis: Section 136.035, RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

No core changes

CONFERENCE:

No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.060														
GENERAL REVENUE REFUNDS (REG) - 87011C														
CORE														
PROGRAM-SPECIFIC	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
GENERAL REVENUE	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
TOTAL	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00
TOTAL - GENERAL REVENUE REFUNDS (REG)	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00

DEPARTMENT OF REVENUE
Section 4.065 – Refunds from Federal and Other Funds

Book 1, Page 255

Description: This section allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department also uses this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

Legal Basis: Section 136.035, RSMo.

Funding Sources: Federal and Other Funds (Various)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.065														
FEDERAL & OTHER FUNDS REFUNDS - 87012C														
CORE														
PROGRAM-SPECIFIC	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - FEDERAL & OTHER FUNDS REFUND	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DEPARTMENT OF REVENUE
Section 4.070 – Refunds from State Highway & Transportation Department Fund

Book 1, Page 260

Description: This section provides refunds for overpayment or erroneous payment of fees and taxes credited to the Highway Fund. State Statute 136.035 RSMo requires the department to refund any overpayment of the tax imposed in Sections 144.020 and 144.440. This tax is computed on the portion of the purchase price that is in excess of the vehicle traded in or exchanged.

Legal Basis: Section 136.035, RSMo.

Funding Source: State Highways and Transportation Department Fund (0644)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.070														
HIGHWAY FUND REFUNDS - 87020C														
CORE														
PROGRAM-SPECIFIC	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00
OTHER FUNDS	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00
TOTAL	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00
TOTAL - HIGHWAY FUND REFUNDS	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00

DEPARTMENT OF REVENUE
Section 4.075 – Refunds from Aviation Trust Fund

Book 1, Page 265

Description: This section provides capacity to refund commercial agricultural aircraft operators all taxes paid for aviation fuel used in a commercial agricultural aircraft per Section 155.080, RSMo.

Legal Basis: Section 155.080, RSMo.

Funding Source: Aviation Trust Fund (0952)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.075														
AVIATION TRUST FUND REFUNDS - 87045C														
CORE														
PROGRAM-SPECIFIC	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - AVIATION TRUST FUND REFUNDS	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DEPARTMENT OF REVENUE
Section 4.080 – Refunds of Motor Fuel Tax

Book 1, Page 270

Description: This section provides for refunds of motor vehicle fuel taxes collected on fuel for use in non-highway operated vehicles as provided by Chapter 142, RSMo.

Legal Basis: Chapter 142, RSMo.

Funding Source: State Highways and Transportation Department Fund (0644)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

No core changes

CONFERENCE:

No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.080														
REFUNDS OF MOTOR FUEL TAX - 87050C														
CORE														
PROGRAM-SPECIFIC	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00
OTHER FUNDS	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00
TOTAL	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00
TOTAL - REFUNDS OF MOTOR FUEL TAX	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00

DEPARTMENT OF REVENUE
Section 4.085 – Refunds from Workers’ Compensation Fund

Book 1, Page 275

Description: This section provides capacity for the Division of Taxation and Collection to issue refunds from the Workers’ Compensation Fund for overpayments of estimated quarterly returns filed by insurance companies.

Legal Basis: Section 287.170, RSMo.

Funding Source: Workers Compensation Fund (0652)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.085														
REFUNDS FROM WORKERS' COMP - 87085C														
CORE														
PROGRAM-SPECIFIC	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
OTHER FUNDS	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
TOTAL - REFUNDS FROM WORKERS' COMP	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

DEPARTMENT OF REVENUE
Section 4.090 – Refunds for Tobacco Taxes

Book 1, Page 280

Description: This section provides for the refund of any overpayment or erroneous payment of tax collected on tobacco products, as required by Chapter 149, RSMo.

Legal Basis: Chapter 149, RSMo.

Funding Sources: Health Initiatives Fund (0275), State School Moneys Fund (0616), & Fair Share Fund (0687)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

No core changes

CONFERENCE:

No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.090														
CIGARETTE TAX REFUNDS - 87088C														
CORE														
PROGRAM-SPECIFIC	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
OTHER FUNDS	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00
TOTAL - CIGARETTE TAX REFUNDS	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

DEPARTMENT OF REVENUE
Section 4.095 – County Stock Insurance Distribution

Book 1, Page 285

Description: This is essentially a county tax collected by the State and distributed to the appropriate counties from General Revenue through this appropriation. This tax is 2% per annum levied on direct premiums received during the previous year based on business done in this state by stock insurance companies organized under provisions of Sections 379.010 to 379.190, RSMo. Distributions are made according to Section 148.330, RSMo.

Legal Basis: Section 148.330, RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

No core changes

CONFERENCE:

No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.095														
COUNTY STOCK INS TAX DISTRIBTN - 87018C														
CORE														
PROGRAM-SPECIFIC	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
GENERAL REVENUE	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
TOTAL	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00
TOTAL - COUNTY STOCK INS TAX DISTRIBTN	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00

DEPARTMENT OF REVENUE
Section 4.100 – Tax Delinquencies Set Off by Tax Credits

Book 1, Page 290

Description: This section allows the Department to apply an authorized tax credit towards a tax delinquency pursuant to Section 135.815, RSMo. Prior to authorization of any tax credit application, an administering agency must verify with the Department of Revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes.

Legal Basis: Section 135.815, RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.100														
OFFSET DEBTS WITH TAX CREDITS - 87092C														
CORE														
PROGRAM-SPECIFIC	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00
GENERAL REVENUE	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00
TOTAL	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00

Debt Offset Tax Credits - 1860029

PROGRAM-SPECIFIC	0	0.00	0	0.00	150,000	0.00	0	0.00	150,000	0.00	150,000	0.00	150,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	150,000	0.00	0	0.00	150,000	0.00	150,000	0.00	150,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$150,000	0.00	\$0	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00

Additional General Revenue funding for delinquent payments offset by tax credits. Governor's Amendment #2024-09.

TOTAL - OFFSET DEBTS WITH TAX CREDITS	\$150,000	0.00	\$150,000	0.00	\$300,000	0.00	\$150,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
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DEPARTMENT OF REVENUE
Section 4.105 – General Revenue Transfer to Debt Offset Escrow Fund

Book 1, Page 295

Description: This section provides for the Department to offset any debt in excess of \$25 submitted by any state agency. This transfer will place pending Missouri income tax refunds in escrow on behalf of the agency seeking satisfaction of the debt.

Legal Basis: Sections 143.748 – 143.782, RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.105														
DEBT OFFSET TRANSFER - 87091C														
CORE														
FUND TRANSFERS	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00
GENERAL REVENUE	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00
TOTAL	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00
TOTAL - DEBT OFFSET TRANSFER	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00

DEPARTMENT OF REVENUE
Section 4.110 – General Revenue Transfer to Circuit Court Escrow Fund

Book 1, Page 300

Description: This section provides for the transfer of funds to the Circuit Court Escrow Funds that are offset from tax refunds to satisfy debts owed to the courts across the state.

Legal Basis: Sections 143.782 – 143.788, RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills			
	FY 2023		FY 2024		GOV AS		HOUSE		SENATE		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.110														
CIRCUIT COURTS ESCROW TRF - 87101C														
CORE														
FUND TRANSFERS	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
GENERAL REVENUE	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
TOTAL	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00
TOTAL - CIRCUIT COURTS ESCROW TRF	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00

DEPARTMENT OF REVENUE
Section 4.115 – Debt Offset Escrow Fund Transfer

Book 1, Page 305

<p>Description: This section provides for the payment of refunds set off against debts as required by Section 143.782-143.788 RSMo.</p> <p>Legal Basis: Sections 143.782 – 143.788, RSMo.</p> <p>Funding Source: Debt Offset Escrow (0753)</p> <p>FY 2023 GR W/H: N/A</p>

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills			
	FY 2023		FY 2024		GOV AS		HOUSE		SENATE		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.115														
DEBT OFFSET - 87098C														
CORE														
PROGRAM-SPECIFIC	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
OTHER FUNDS	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
TOTAL	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00
TOTAL - DEBT OFFSET	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00

DEPARTMENT OF REVENUE
Section 4.120 – School District Trust Fund Transfer to General Revenue

Book 1, Page 310

Description: This section provides for a transfer of \$2.5 million from the School District Trust Fund to the credit of General Revenue. Section 144.701, RSMo, states in part that the Proposition C tax collection fee credited to the state will not exceed the lesser of \$2,500,000 or 1% of the amount collected.

Legal Basis: Section 144.701, RSMo.

Funding Source: School District Trust Fund (0688)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.120														
SCHOOL DIST TRST TRANSFER TO GR - 87093C														
CORE														
FUND TRANSFERS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
OTHER FUNDS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
TOTAL - SCHOOL DIST TRST TRANSFER TO GR - 87093C	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

DEPARTMENT OF REVENUE
Section 4.125 – Parks Sales Tax Fund Transfer to General Revenue

Book 1, Page 315

Description: This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.
Legal Basis: Article IV, Section 30(a) of MO Constitution
Funding Source: Park Sales Tax (0613)
FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023		FY 2024		GOV AS		HOUSE		SENATE		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.125														
PARK SALES TAX TRANSFER TO GR - 87094C														
CORE														
FUND TRANSFERS	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00
OTHER FUNDS	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00
TOTAL	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00

Parks Sales Tax Transfer Inc - 1860007														
FUND TRANSFERS	0	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	0	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$0	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Parks Sales Tax Fund to the General Revenue Fund. The Department is requesting additional monies to more accurately reflect the anticipated transfers.

TOTAL - PARK SALES TAX TRANSFER TO GR	\$375,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00
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DEPARTMENT OF REVENUE
Section 4.130 – Soil & Water Sales Tax Fund Transfer to General Revenue

Book 1, Page 326

Description: This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

Legal Basis: Article IV, Section 47(a)

Funding Source: Soil & Water Sales Tax Fund (0614)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

No core changes

CONFERENCE:

No core changes

Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills			
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.130														
SOIL & WATER SALS TX TRF TO GR - 87096C														
CORE														
FUND TRANSFERS	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00
OTHER FUNDS	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00	375,000	0.00
TOTAL	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00

Soil and Water Sales Tax Trans - 1860004

FUND TRANSFERS	0	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	0	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$0	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Soil and Water Sales Tax Fund to the General Revenue Fund. The Department requests an increase to more accurately reflect anticipated transfers.

TOTAL - SOIL & WATER SALS TX TRF TO GR	\$375,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00
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DEPARTMENT OF REVENUE

Section 4.135 – General Revenue Transfer to Various Other Funds from Income Tax Check-Offs

Book 1, Page 337

Description: This section allows for the transfer of General Revenue as designated by taxpayers for deposit into various check-off funds pursuant to Sections 143.1000 through 143.1025 RSMo.

Legal Basis: Sections 143.1000 – 143.1027, RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

No core changes

CONFERENCE:

No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.135														
INCOME TAX CHECK OFF TRANSFER - 87100C														
CORE														
FUND TRANSFERS	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GENERAL REVENUE	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
TOTAL - INCOME TAX CHECK OFF TRANSFER	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00

DEPARTMENT OF REVENUE
Section 4.140 – Transfer of Various Other Funds to General Revenue for Erroneous Payments

Book 1, Page 342

Description: This section allows for the transfer to General Revenue from the funds caused by and erroneous deposit. This allows the Department to reverse any erroneous deposits into these funds, if needed.

Legal Basis: Sections 143.1000 – 143.1027, RSMo.

Funding sources: Various Other Funds

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills			
	FY 2023		FY 2024		GOV AS		HOUSE		SENATE		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.140														
CHECK OFF ERRONEOUSLY DEP TRF - 87105C														
CORE														
FUND TRANSFERS	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
OTHER FUNDS	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
TOTAL - CHECK OFF ERRONEOUSLY DEP TR	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

DEPARTMENT OF REVENUE
Section 4.145 – Income Tax Check-Off Charitable Trust Funds Distribution

Book 1, Page 347

<p>Description: This section allows for the distributions of funds from the various funds to the various charitable organizations.</p> <p>Legal Basis: Sections 143.005 and 143.1013, RSMo.</p> <p>Funding Source: Various Other Funds</p> <p>FY 2023 GR W/H: N/A</p>

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.145														
INCOME TAX CHECK OFF DISTRIBU - 87106C														
CORE														
PROGRAM-SPECIFIC	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - INCOME TAX CHECK OFF DISTRIBU	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DEPARTMENT OF REVENUE
Section 4.150 – DOR Information Fund Transfer to State Highways & Transportation Fund

Book 1, Page 352

Description: This section allows for a transfer from Department of Revenue Information fund to the State Highways & Transportation Fund as determined by the Department at the end of each fiscal year.
Legal Basis: Sections 32.067 and 610.026, RSMo.
Funding Source: Department of Revenue Information Fund (0619)
FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills			
	FY 2023		FY 2024		GOV AS		HOUSE		SENATE		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.150														
DOR INFO FUND TRANSFER - 87110C														
CORE														
FUND TRANSFERS	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
OTHER FUNDS	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00
TOTAL - DOR INFO FUND TRANSFER	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

DEPARTMENT OF REVENUE
Section 4.155 – Motor Fuel Tax Fund Transfer to State Highways & Transportation Fund

Book 1, Page 357

Description: This section allows for the transfer to Highways and Transportation Department Fund.

Legal Basis: Section 142.345, RSMo.

Funding Source: Motor Fuel Tax Fund (0673)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills			
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.155														
MOTOR FUEL TAX TRANSFER - 87120C														
CORE														
FUND TRANSFERS	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00
OTHER FUNDS	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00	749,539,940	0.00
TOTAL	\$749,539,940	0.00	\$749,539,940	0.00	\$749,539,940	0.00	\$749,539,940	0.00	\$749,539,940	0.00	\$749,539,940	0.00	\$749,539,940	0.00

Motor Fuel Highway Transfer - 1860002

FUND TRANSFERS	0	0.00	148,460,060	0.00	148,460,060	0.00	148,460,060	0.00	148,460,060	0.00	148,460,060	0.00	148,460,060	0.00
OTHER FUNDS	0	0.00	148,460,060	0.00	148,460,060	0.00	148,460,060	0.00	148,460,060	0.00	148,460,060	0.00	148,460,060	0.00
TOTAL	\$0	0.00	\$148,460,060	0.00	\$148,460,060	0.00	\$148,460,060	0.00	\$148,460,060	0.00	\$148,460,060	0.00	\$148,460,060	0.00

Chapter 142, RSMo, requires the Department of Revenue to collect and distribute motor fuel taxes collected each month. SB 262, passed during the 2021 General Assembly authorizes a motor fuel tax increase. The tax rate increased to 19.5 cents a gallon on October 1, 2021 and 22 cents a gallon on July 1, 2022. The rate will increase to 24.5 cents a gallon on July 1, 2023; 27 cents a gallon on July 1, 2024; and 29.5 cents a gallon on July 1, 2025. The Department is asking for additional funding to transfer monies to the Highway Fund.

TOTAL - MOTOR FUEL TAX TRANSFER	\$749,539,940	0.00	\$898,000,000	0.00	\$898,000,000	0.00	\$898,000,000	0.00	\$898,000,000	0.00	\$898,000,000	0.00	\$898,000,000	0.00
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DEPARTMENT OF REVENUE

Section 4.160 – DOR Specialty Plate Fund Transfer to State Highways & Transportation Fund

Book 1, Page 368

Description: This section allows for the transfer of the specialty plate fee to the State Highways Transportation Fund.

Legal Basis: Section 301.3150, RSMo.

Funding Source: DOR Specialty Plate Fund (0775)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

No core changes

CONFERENCE:

No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.160														
SPECIALTY PLATE TRNSFER TO HWY - 87122C														
CORE														
FUND TRANSFERS	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
OTHER FUNDS	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
TOTAL - SPECIALTY PLATE TRNSFER TO HW	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

DEPARTMENT OF REVENUE
Section 4.165 – State Tax Commission

Book 2, Page 385

Description: This section provides general supervision of all assessing officers in the state, determination of assessments on appeal from local assessing authorities, determination of assessment ratios between counties, and establishment of taxable valuations for public service and utility companies. It also provides for supervision and assistance to county officials in the equalization of real estate assessments as ordered by the courts.

Legal Basis: Article X, Section 14 of MO Constitution, and Chapters 53, 137, 138, 151, 153, & 155 RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

Core reduction: (1.00) FTE reduction of vacant position

CONFERENCE:

Core restoration: 1.00 FTE restoration of vacant position

Committee Markup Annual

	HB 4 - REVENUE										Regular House Bills			
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.165														
STATE TAX COMMISSION - 86911C														
CORE														
PERSONAL SERVICES	2,439,890	37.00	2,439,890	37.00	2,439,890	37.00	2,439,890	37.00	2,439,890	36.00	2,439,890	37.00	2,439,890	37.00
GENERAL REVENUE	2,439,890	37.00	2,439,890	37.00	2,439,890	37.00	2,439,890	37.00	2,439,890	36.00	2,439,890	37.00	2,439,890	37.00
EXPENSE & EQUIPMENT	175,242	0.00	175,242	0.00	175,242	0.00	175,242	0.00	175,242	0.00	175,242	0.00	175,242	0.00
GENERAL REVENUE	175,242	0.00	175,242	0.00	175,242	0.00	175,242	0.00	175,242	0.00	175,242	0.00	175,242	0.00
TOTAL	\$2,615,132	37.00	\$2,615,132	37.00	\$2,615,132	37.00	\$2,615,132	37.00	\$2,615,132	36.00	\$2,615,132	37.00	\$2,615,132	37.00

SENIOR HEARING OFFICER 1 FTE - 1860016

PERSONAL SERVICES	0	0.00	65,347	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	65,347	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$65,347	1.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

This funding will provide for the continuation of the Commission's role in ensuring uniform and equitable assessments of taxable tangible property pursuant to Article X, Section 3 and 14 of the Missouri Constitution. The requested funding provides for 1 FTE, who will be designated as a Senior Hearing Officer within the Legal Section of the STC. Under Chapter 138 and Chapter 536 of the Revised Statutes of Missouri, the Senior Hearing Officer will serve as the equivalent of an administrative law judge and will be assigned thousands of contested cases per tax cycle. Over the last decade, the STC has received on average of more than 10,500 appeals every cycle with some cycles exceeding 15,000 appeals. In the 2021-2022 cycle, the STC has already received approximately 14,000 appeals, and the cycle does not end until December 31, 2022. County assessment officials determine the value and classification of property for property tax purposes for their respective counties. All Missouri taxpayers, which includes individuals and business entities, who disagree with the assessment determination have the right to appeal those determinations to the State Tax Commission. The State Tax Commission employs Senior Hearing Officers who conduct hearings to determine the proper assessment of a taxpayer's property. The Senior Hearing Officers render individualized written decisions that include findings of fact and conclusions of law; if a taxpayer disagrees with the decision, the taxpayer has the right to appeal that decision to the Commissioners. The Commissioners render a decision. If the taxpayer disagrees with the decision, the taxpayer can appeal through the Missouri Judicial Court system.

Pay Plan - 0000012

PERSONAL SERVICES	0	0.00	0	0.00	212,271	0.00	212,271	0.00	212,271	0.00	212,271	0.00	212,271	0.00
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DEPARTMENT OF REVENUE
Section 4.175 – Assessment Maintenance

Book 2, Page 409

Description: Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request and the new decision item request will provide reimbursements to counties at approximately \$3.00 per parcel based upon 2018 parcel count of 3,340,913.

Legal Basis: Section 137.750, RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

No core changes

CONFERENCE:

No core changes

Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills			
	FY 2023		FY 2024		GOV AS		HOUSE		SENATE		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.170														
ASSESSMENT MAINTENANCE - 87016C														
CORE														
PROGRAM-SPECIFIC	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00
GENERAL REVENUE	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00	11,155,433	0.00
TOTAL	\$11,155,433	0.00	\$11,155,433	0.00	\$11,155,433	0.00	\$11,155,433	0.00	\$11,155,433	0.00	\$11,155,433	0.00	\$11,155,433	0.00

Assessment Maintenance - 1860015

PROGRAM-SPECIFIC	0	0.00	571,600	0.00	61,730	0.00	61,730	0.00	61,730	0.00	61,730	0.00	61,730	0.00
GENERAL REVENUE	0	0.00	571,600	0.00	61,730	0.00	61,730	0.00	61,730	0.00	61,730	0.00	61,730	0.00
TOTAL	\$0	0.00	\$571,600	0.00	\$61,730	0.00	\$61,730	0.00	\$61,730	0.00	\$61,730	0.00	\$61,730	0.00

Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdiction with up to 60% of all costs associated with implementing a two-year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. County assessment program costs range from \$11.44 to \$37.88 per parcel, with a median cost per parcel of \$20.40, and costs continue to increase. This request in the amount of \$571,600, and the core request of \$11,155,433, will provide funding at \$3.45 per parcel utilizing the 2022 parcel count of 3,399,140 for FY-2024. The increase in parcel count from 2021 to 2022 is 18,706 parcels. The Gov. Rec. will fund costs associated with the increased parcel counts.

TOTAL - ASSESSMENT MAINTENANCE	\$11,155,433	0.00	\$11,727,033	0.00	\$11,217,163	0.00	\$11,217,163	0.00	\$11,217,163	0.00	\$11,217,163	0.00	\$11,217,163	0.00
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DEPARTMENT OF REVENUE
Section 4.175 – DOR Legal Expense Fund Transfer

Book 1, Page 373

Description: This section allows for transfers from Sections 4.163 to the State Legal Expense Fund for payment of claims, premiums, and expenses related to legal expenses of the Department.

Legal Basis: Section 105.711 – 105.726, RSMo.

Funding Source: General Revenue (0101)

FY 2023 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.175														
DOR LEGAL EXPENSE FUND TRF - 87123C														
CORE														
FUND TRANSFERS	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00
GENERAL REVENUE	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00
TOTAL	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00
TOTAL - DOR LEGAL EXPENSE FUND TRF	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00

DEPARTMENT OF REVENUE
Section 4.180 – Lottery Commission – Operating

Book 2, Page 424

Description: This section provides administrative expenses associated with operation of the State Lottery. The Missouri Lottery is a self-funding state agency whose mission is to provide revenue for state public education.

Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

Funding Source: Lottery Enterprise Fund (0657)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE										Regular House Bills			
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.180														
LOTTERY COMMISSION - OPERATIN - 87212C														
CORE														
PERSONAL SERVICES	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50
OTHER FUNDS	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50	8,076,065	153.50
EXPENSE & EQUIPMENT	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00
OTHER FUNDS	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00	46,320,216	0.00
PROGRAM-SPECIFIC	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00
OTHER FUNDS	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL	\$54,405,731	153.50	\$54,405,731	153.50	\$54,405,731	153.50	\$54,405,731	153.50	\$54,405,731	153.50	\$54,405,731	153.50	\$54,405,731	153.50

Vendor Pmt Cost to Continue - 1860090

EXPENSE & EQUIPMENT	0	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00
OTHER FUNDS	0	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00
TOTAL	\$0	0.00	\$5,306,592	0.00	\$5,306,592	0.00	\$5,306,592	0.00	\$5,306,592	0.00	\$5,306,592	0.00	\$5,306,592	0.00

Funding will continue payments to vendors for costs of the design, manufacture, licensing, leasing, processing, and delivery of games administered by the State Lottery Commission.

Lottery Advertising Increase - 1860091

EXPENSE & EQUIPMENT	0	0.00	7,600,000	0.00	0	0.00	0	0.00	7,600,000	0.00	5,000,000	0.00	5,000,000	0.00
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Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE										Regular House Bills			
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.180														
LOTTERY COMMISSION - OPERATIN - 87212C														
Lottery Advertising Increase - 1860091														
EXPENSE & EQUIPMENT	0	0.00	7,600,000	0.00	0	0.00	0	0.00	7,600,000	0.00	5,000,000	0.00	5,000,000	0.00
OTHER FUNDS	0	0.00	7,600,000	0.00	0	0.00	0	0.00	7,600,000	0.00	5,000,000	0.00	5,000,000	0.00
TOTAL	\$0	0.00	\$7,600,000	0.00	\$0	0.00	\$0	0.00	\$7,600,000	0.00	\$5,000,000	0.00	\$5,000,000	0.00

Lottery Sponsorships Increase - 1860092														
EXPENSE & EQUIPMENT	0	0.00	1,884,993	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
OTHER FUNDS	0	0.00	1,884,993	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$1,884,993	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	702,614	0.00	702,614	0.00	702,614	0.00	702,614	0.00	702,614	0.00

DEPARTMENT OF REVENUE
Section 4.185 – Lottery Commission – Prize Payments

Book 2, Page 456

Description: This section provides for the payment of prizes to lottery participants. Pursuant to Constitutional Amendment III (b) (4) enacted September 1988, prize payments must represent at least 45% of ticket sales.

Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

Funding Source: State Lottery Fund (0682)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:
No core changes

CONFERENCE:
No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.185														
LOTTERY COMMISSION - PRIZES - 87213C														
CORE														
EXPENSE & EQUIPMENT	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
OTHER FUNDS	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
TOTAL	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00

Lottery Prizes Increase - 1860093														
EXPENSE & EQUIPMENT	0	0.00	26,202,775	0.00	26,202,775	0.00	26,202,775	0.00	26,202,775	0.00	26,202,775	0.00	26,202,775	0.00
OTHER FUNDS	0	0.00	26,202,775	0.00	26,202,775	0.00	26,202,775	0.00	26,202,775	0.00	26,202,775	0.00	26,202,775	0.00
TOTAL	\$0	0.00	\$26,202,775	0.00	\$26,202,775	0.00	\$26,202,775	0.00	\$26,202,775	0.00	\$26,202,775	0.00	\$26,202,775	0.00
Funding will allow the Lottery to continue making payments for lottery prizes and potentially decrease the number and size of future supplemental requests.														

TOTAL - LOTTERY COMMISSION - PRIZES	\$174,075,218	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00
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DEPARTMENT OF REVENUE

Section 4.190 – Lottery Commission – State Lottery Fund Transfer to Lottery Enterprise Fund

Book 2, Page 466

Description: This core represents the transfer of funds from the State Lottery Fund (Fund 0682) to the Lottery Enterprise Fund (Fund 0657) to fund Lottery operations.

Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

Funding Source: State Lottery Fund (0682)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

No core changes

CONFERENCE:

No core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.190														
LOTTERY FUND TRANSFER - 87215C														
CORE														
FUND TRANSFERS	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00
OTHER FUNDS	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00	71,093,014	0.00
TOTAL	\$71,093,014	0.00	\$71,093,014	0.00	\$71,093,014	0.00	\$71,093,014	0.00	\$71,093,014	0.00	\$71,093,014	0.00	\$71,093,014	0.00

Vendor Pmt Cost to Continue - 1860090

FUND TRANSFERS	0	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00
OTHER FUNDS	0	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00	5,306,592	0.00
TOTAL	\$0	0.00	\$5,306,592	0.00	\$5,306,592	0.00	\$5,306,592	0.00	\$5,306,592	0.00	\$5,306,592	0.00	\$5,306,592	0.00

Funding will continue payments to vendors for costs of the design, manufacture, licensing, leasing, processing, and delivery of games administered by the State Lottery Commission.

Lottery Advertising Increase - 1860091

FUND TRANSFERS	0	0.00	7,600,000	0.00	0	0.00	0	0.00	7,600,000	0.00	5,000,000	0.00	5,000,000	0.00
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Committee Markup Annual

Committee Markup Annual		HB 4 - REVENUE										Regular House Bills			
FY 2023 BUDGET		FY 2024 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION			
DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.190															
LOTTERY FUND TRANSFER - 87215C															
Lottery Advertising Increase - 1860091															
FUND TRANSFERS	0	0.00	7,600,000	0.00	0	0.00	0	0.00	7,600,000	0.00	5,000,000	0.00	5,000,000	0.00	
OTHER FUNDS	0	0.00	7,600,000	0.00	0	0.00	0	0.00	7,600,000	0.00	5,000,000	0.00	5,000,000	0.00	
TOTAL	\$0	0.00	\$7,600,000	0.00	\$0	0.00	\$0	0.00	\$7,600,000	0.00	\$5,000,000	0.00	\$5,000,000	0.00	

Lottery Sponsorships Increase - 1860092														
FUND TRANSFERS	0	0.00	1,884,993	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
OTHER FUNDS	0	0.00	1,884,993	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$1,884,993	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

Pay Plan - 0000012														
FUND TRANSFERS	0	0.00	0	0.00	702,614	0.00	702,614	0.00	702,614	0.00	702,614	0.00	702,614	0.00

Committee Markup Annual

Committee Markup Annual	HB 4 - REVENUE												Regular House Bills	
	FY 2023		FY 2024		GOV AS		HOUSE		SENATE		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.190														
LOTTERY FUND TRANSFER - 87215C														
Pay Plan - 0000012														
FUND TRANSFERS	0	0.00	0	0.00	702,614	0.00	702,614	0.00	702,614	0.00	702,614	0.00	702,614	0.00
OTHER FUNDS	0	0.00	0	0.00	702,614	0.00	702,614	0.00	702,614	0.00	702,614	0.00	702,614	0.00
TOTAL	\$0	0.00	\$0	0.00	\$702,614	0.00	\$702,614	0.00	\$702,614	0.00	\$702,614	0.00	\$702,614	0.00

DEPARTMENT OF REVENUE
Section 4.195 – Lottery Commission – State Lottery Fund Transfer to Lottery Proceeds Fund

Book 2, Page 479

Description: This section provides for the transfer of funds from the State Lottery Fund to Lottery Proceeds Fund. Pursuant to the Constitutional Amendment III (b) (3) enacted September 1988, this amount is effectively the residual of ticket sales less payment of prizes and operating expenses.

Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

Funding Source: State Lottery Fund (0682)

FY 2023 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

Core reduction: (\$23,199,516) Other Funds TRF reduction of transfer to Lottery Proceeds Fund

GOVERNOR:

Core restoration: \$23,199,516 Other Funds TRF restoration of transfer to Lottery Proceeds Fund – reversed department core reduction

HOUSE:

Same as Governor – no additional core changes

SENATE:

Same as Governor – no additional core changes

CONFERENCE:

Same as Governor – no additional core changes

Committee Markup Annual

	HB 4 - REVENUE												Regular House Bills	
	FY 2023		FY 2024		GOV AS		HOUSE		SENATE		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.195														
LOTTERY COMMISSION-TRANSFER - 87218C														
Transfer to Lottery Proceeds - 1860094														
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	20,000,000	0.00	20,000,000	0.00	20,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	20,000,000	0.00	20,000,000	0.00	20,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$20,000,000	0.00	\$20,000,000	0.00	\$20,000,000	0.00
Increase transfer of State Lottery Fund to Lottery Proceeds for Education.														

CORE														
FUND TRANSFERS	390,043,875	0.00	366,844,359	0.00	390,043,875	0.00	390,043,875	0.00	390,043,875	0.00	390,043,875	0.00	390,043,875	0.00
OTHER FUNDS	390,043,875	0.00	366,844,359	0.00	390,043,875	0.00	390,043,875	0.00	390,043,875	0.00	390,043,875	0.00	390,043,875	0.00
TOTAL	\$390,043,875	0.00	\$366,844,359	0.00	\$390,043,875	0.00	\$390,043,875	0.00	\$390,043,875	0.00	\$390,043,875	0.00	\$390,043,875	0.00

TOTAL - LOTTERY COMMISSION-TRANSFER	\$390,043,875	0.00	\$366,844,359	0.00	\$390,043,875	0.00	\$390,043,875	0.00	\$410,043,875	0.00	\$410,043,875	0.00	\$410,043,875	0.00
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